



Stamp Act 1891

1891 CHAPTER 39

PART II

REGULATIONS APPLICABLE TO PARTICULAR INSTRUMENTS

Receipts

101 Provisions as to duty upon receipts

- (1) For the purposes of this Act the expression "receipt" includes any note, memorandum, or writing whereby any money amounting to two pounds or upwards, or any bill of exchange or promissory note for money amounting to two pounds or upwards, is acknowledged or expressed to have been received or deposited or paid, or whereby any debt or demand, or any part of a debt or demand, of the amount of two pounds or upwards, is acknowledged to have been settled, satisfied, or discharged, or which signifies or imports any such acknowledgment, and whether the same is or is not signed with the name of any person.
- (2) The duty upon a receipt may be denoted by an adhesive stamp, which is to be cancelled by the person by whom the receipt is given before he delivers it out of his hands.

102 Terms upon which receipts may be stamped after execution

A receipt given without being stamped may be stamped with an impressed stamp upon the terms following; that is to say,

- (1) Within fourteen days after it has been given, on payment of the duty and a penalty of five pounds ;
- (2) After fourteen days, but within one month, after it has been given, on payment of the duty and a penalty of ten pounds;
and shall not in any other case be stamped with an impressed stamp.

Status: This is the original version (as it was originally enacted). This item of legislation is currently only available in its original format.

103 Penalty for offences in reference to receipts

If any person—

- (1) Gives a receipt liable to duty and not duly stamped; or
- (2) In any case where a receipt would be liable to duty refuses to give a receipt duly stamped ; or
- (3) Upon a payment to the amount of two pounds or upwards gives a receipt for a sum not amounting to two pounds, or separates or divides the amount paid with intent to evade the duty;
he shall incur a fine of ten pounds.